



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PORTAGE WATER UTILITY

Principal Office: 135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JEFFREY A RZEPJEWSKI of
(Person responsible for accounts)

_____, PORTAGE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/27/2002
(Date)

UTILITIES MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORTAGE WATER UTILITY**Utility Address:** 135 NORTHRIDGE DRIVE

P.O. BOX 214

PORTAGE, WI 53901-0214

When was utility organized? 1/1/1886**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR JEFF A RZEPJEWSKI**Title:** PORTAGE WATER UTILITY MANAGER**Office Address:**

135 NORTHRIDGE DR

P.O. BOX 214

PORTAGE, WI 53901

Telephone: (608) 742 - 4727**Fax Number:** (608) 742 - 0448**E-mail Address:** PORTAGEH20@CENTURYTEL.NET

Individual or firm, if other than utility employee, preparing this report:

Name: MR ROBERT C FENSKE CPA**Title:** MEMBER**Office Address:** MILLER BRUSSELL EBBEN & GLAESKE LLC

119 W CONANT ST

P.O. BOX 585

PORTAGE, WI 53901

Telephone: (608) 742 - 2103**Fax Number:** (608) 742 - 4495**E-mail Address:** mbegcpa@palacenet.net

President, chairman, or head of utility commission/board or committee:

Name: MR JEFF GROTHMAN**Title:** MAYOR OF PORTAGE**Office Address:**

115 W PLEASANT ST

PORTAGE, WI 53901

Telephone: (608) 742 - 2176**Fax Number:** (608) 742 - 8623**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR ROBERT C FENSKE CPA**Title:** MEMBER**Office Address:** MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET

P.O. BOX 585

PORTAGE, WI 53901

Telephone: (608) 742 - 2103**Fax Number:** (608) 742 - 4495**E-mail Address:** mbegcpa@palacenet.net**Date of most recent audit report:** 2/26/2002**Period covered by most recent audit:** JANUARY 1, 2001 THRU DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY A RZEPIEJEWSKI**Title:** PORTAGE WATER UTILITY MANAGER**Office Address:**

135 NORTHRIDGE DRIVE

P.O. BOX 214

PORTAGE, WI 53901-0214

Telephone: (608) 742 - 4727**Fax Number:** (608) 742 - 0448**E-mail Address:** PORTAGEH20@CENTURYTEL.NET

Name of utility commission/committee: PORTAGE WATER UTILITY COMMISSION

Names of members of utility commission/committee:

MR GARY ALBERTS, COMMISSIONER

MR JIM BRYAN, COMMISSIONER

MR JEFF GROTHMAN, COMMISSIONER

MR DAN HUEBNER, COMMISSIONER

MRS RITA MAASS, COMMISSIONER

MRS TAMMY MALCHOW, COMMISSIONER

MR MIKE MULHERN, COMMISSIONER

MR ED RILEY, COMMISSIONER

MR JEFFREY RZEPIEJEWSKI, UTILITIES MANAGER

MRS KATHY TAYLOR, , COMMISSIONER

MR PHIL TEGEN, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,321,946	1,372,555	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	520,075	497,985	2
Depreciation Expense (403)	282,590	273,658	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	201,703	183,623	5
Total Operating Expenses	1,004,368	955,266	
Net Operating Income	317,578	417,289	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	317,578	417,289	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	584	962	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,605	17,665	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	10,189	18,627	
Total Income	327,767	435,916	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	327,767	435,916	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	124,321	128,446	14
Amortization of Debt Discount and Expense (428)	5,956	4,166	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	130,277	132,612	
Net Income	197,490	303,304	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,535,596	2,248,403	20
Balance Transferred from Income (433)	197,490	303,304	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	68,504	16,111	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,664,582	2,535,596	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	9,605	5
Total (Acct. 419):	9,605	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
CHANGE IN PRIOR YEAR FOR RECEIVABLES	68,504	10
Total (Acct. 435)--Debit:	68,504	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,422				6,422	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	5,838				5,838	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	5,838	0	0	0	5,838	
Net income (or loss)	584	0	0	0	584	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,321,946	0	0	0	1,321,946	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,321,946	0	0	0	1,321,946	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	256,811		256,811	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	256,811	0	256,811	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,005,040	10,849,139	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,737,256	2,443,160	2
Net Utility Plant	8,267,784	8,405,979	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,144	4,765	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,144	4,765	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	208,080	171,766	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	115,237	155,946	11
Other Accounts Receivable (143)	84,780	140,130	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,581	16,477	14
Materials and Supplies (150)	34,877	35,781	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	444,555	520,100	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	39,916	45,872	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	39,916	45,872	
Total Assets and Other Debits	8,754,399	8,976,716	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,664,582	2,535,596	23
Total Proprietary Capital	2,664,582	2,535,596	
LONG-TERM DEBT			
Bonds (221)	2,250,000	2,580,000	24
Advances from Municipality (223)	95,587	96,987	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,345,587	2,676,987	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,249	12,519	28
Payables to Municipality (233)	94,734	144,207	29
Customer Deposits (235)			30
Taxes Accrued (236)	185,912	164,142	31
Interest Accrued (237)	25,584	19,900	32
Other Current and Accrued Liabilities (238)	68,156	63,770	33
Total Current and Accrued Liabilities	384,635	404,538	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,359,595	3,359,595	41
Total Liabilities and Other Credits	8,754,399	8,976,716	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,005,040	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,005,040	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,737,256	0	0	0	10
Total Accumulated Provision	2,737,256	0	0	0	
Net Utility Plant	8,267,784	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,443,160				2,443,160	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	282,590				282,590	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,506				11,506	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	294,096	0	0	0	294,096	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	2,737,256	0	0	0	2,737,256	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	34,877	35,781	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	34,877	35,781	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED BOND DISCOUNT - 1995 ISSUE	584	428	28,813	1
UNAMORTIZED BOND DISCOUNT - 1999 ISSUE	5,372	428	11,103	2
Total			39,916	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATION BONDS - 1995	05/01/1995	05/01/2010	5.60%	1,480,000	1
GENERAL OBLIGATION BONDS - 1999	07/01/1999	11/01/2003	4.35%	620,000	2
STATE TRUST FUND LOAN - 2000	11/15/2000	03/15/2005	4.75%	150,000	3
Total Bonds (Account 221):				2,250,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
DUE TO MUNICIPALITY	00/00/0000	00/00/0000	0.00%	95,587	1
Total for Account 223				95,587	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	164,142	1
Accruals:		
Charged water department expense	223,473	2
Charged electric department expense		3
Charged sewer department expense	4,461	4
Other (explain):		
NONE		5
Total Accruals and other credits	227,934	
Taxes paid during year:		
County, state and local taxes	185,912	6
Social Security taxes	18,564	7
PSC Remainder Assessment	1,688	8
Other (explain):		
NONE		9
Total payments and other debits	206,164	
Balance end of year	185,912	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1995 BOND ISSUE	13,407	79,423	79,678	13,152	2
1999 BOND ISSUE	6,493	36,910	38,959	4,444	3
Subtotal	19,900	116,333	118,637	17,596	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	0	7,988	0	7,988	5
Subtotal	0	7,988	0	7,988	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	19,900	124,321	118,637	25,584	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,359,595	0	0	0	0	3,359,595	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,359,595	0	0	0	0	3,359,595	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	2,144	2
Total (Acct. 124):	2,144	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	115,237	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	115,237	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	84,780	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE		11
Total (Acct. 143):	84,780	
Receivables from Municipality (145):		
UTILITIES ON TAX ROLL	1,581	12
Total (Acct. 145):	1,581	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYABLE TO GENERAL FUND	23,004	16
PAYABLE TO SEWER UTILITY	71,730	17
Total (Acct. 233):	94,734	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,927,089	0	0	0	10,927,089	1
Materials and Supplies	35,329	0	0	0	35,329	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,590,208	0	0	0	2,590,208	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,359,595	0	0	0	3,359,595	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,012,615	0	0	0	5,012,615	
Net Operating Income	317,578	0	0	0	317,578	8
Net Operating Income as a percent of						
Average Net Rate Base	6.34%	N/A	N/A	N/A	6.34%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,600,089	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,600,089	
Net Income		
Net Income	197,490	5
Percent Return on Proprietary Capital	7.60%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

TERMS OF THE AGREEMENT WITH REGARD TO REPAYMENT SCHEDULE FROM THE CITY OF
PORTAGE.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email Feb. 18, 2003, ele:
Dear Mr. Fenske:

You are listed as the preparer of the Portage Water Utility annual report for the last several years. We wrote the utility on December 19, 2002 regarding their 2001 annual report and have not had a response. If you are preparing the 2002 annual report, we would like the following matters resolved in the 2002 annual report:

Item 4: During our review we noted that on page W-8 there are dollars added to Account 343, Transmission and Distribution Mains, but no dollars added to Account 345, Services. However, there are no mains reported added on page W-15 and there are services reported added and retired on page W-16. Please explain and provide detail of any necessary corrections to be made to the 2002 report.

Item 6: Please explain why there are no dollars reported retired for either Account 346, Meters or Account 348, Hydrants, yet there are retirements reported on both pages W-17 and W-18. Please explain and provide detail of any necessary corrections to be made to the 2002 report.

Item 7: Please explain why there are no Employee Pensions and Benefits reported in Account 926 on page W-5.

Item 9: Please explain why the state trust fund loan for which interest is reported on page F-17 is not reported on the Notes Payable & Miscellaneous Long-Term Debt schedule on page F?15.

Item 10: In item number 8 of the above referenced letter the utility was instructed to adjust the 2001 Public Fire Protection Service charge in Account 463 by \$6,473. However, we do not see such an adjustment reported on line 4 of page W-4. Please explain.

In addition to these items which require a response, please note these comments regarding correctly reporting items in the annual report:

Item 1: During our review, we noted that the utility did not report any return on net investment in meters charged to sewer department, (Account 474). This was brought to the utility's attention in our letter dated September 25, 2001, (copy enclosed) concerning our review of the utility's 2000 annual report. The utility's response was that this cost would be allocated in the future. Please confirm that in the future, past review letters will be used for guidance in closing the books and completing the report

Item 3: As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25 percent when compared to the previous year and follow this procedure in the future. (This information is used during rate cases).

Item 5: In the footnotes to the Water Services schedule on page W-16 it is explained that the cost for the new services are charged according to the

FINANCIAL SECTION FOOTNOTES

guidelines determined by the Public Service Commission. What actually is needed here is the specifics of who paid for the new services. Please provide that information

Item 8: 1. During our review, we noted that the \$10,743,571 reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, page W-7, is incorrect. The correct amount of \$10,849,139 should have come from the prior year's Net Utility Plant schedule, page F-7. Please follow this procedure in the future.

Your attention to these matters in the 2002 annual report will be greatly appreciated. If you have any questions I may be contacted at elaine.engelke@psc.state.wi.us or 608-266-3768.

December 19, 2002

Mr. Jeff A. Rzepiejewski, Portage Water Utility Manager
Portage Water Utility
P.O. Box 214
135 Northridge Drive
Portage, WI 53901-0214

2001 Analytical Review DWCCA-4760-PJL

Dear Mr. Rzepiejewski:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. During our review, we noted that the utility did not report any return on net investment in meters charged to sewer department, (Account 474). This was brought to the utility's attention in our letter dated September 25, 2001, (copy enclosed) concerning our review of the utility's 2000 annual report. The utility's response was that this cost would be allocated in the future. Please confirm that in the future, past review letters will be used for guidance in closing the books and completing the report.

2. As directed in the headnotes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide a more detailed description for the \$23,004 reported in Account 233 and follow this procedure in the future. This issue was also addressed in last years review letter.

3. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25 percent when compared to the previous year and follow this procedure in the future.

4. During our review we noted that on page W-8 there are dollars added to

FINANCIAL SECTION FOOTNOTES

4. During our review we noted that on page W-6 there are dollars added to Account 343, Transmission and Distribution Mains, but no dollars added to Account 345, Services. However, there are no mains reported added on page W-15 and there are services reported added and retired on page W-16. Please explain and provide detail of any necessary corrections to be made to the 2002 report.

5. In the footnotes to the Water Services schedule on page W-16 it is explained that the cost for the new services are charged according to the guidelines determined by the Public Service Commission. What actually is needed here is the specifics of who paid for the new services. Please provide that information.

6. Please explain why there are no dollars reported retired for either Account 346, Meters or Account 348, Hydrants, yet there are retirements reported on both pages W-17 and W-18. Please explain and provide detail of any necessary corrections to be made to the 2002 report.

7. Please explain why there are no Employee Pensions and Benefits reported in Account 926 on page W-5.

8. During our review, we noted that the \$10,743,571 reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, page W-7, is incorrect. The correct amount of \$10,849,139 should have come from the prior year's Net Utility Plant schedule, page F-7. Please follow this procedure in the future.

9. Please explain why the state trust fund loan for which interest is reported on page F-17 is not reported on the Notes Payable & Miscellaneous Long-Term Debt schedule on page F 15.

10. In item number 8 of the above referenced letter the utility was instructed to adjust the 2001 Public Fire Protection Service charge in Account 463 by \$6,473. However, we do not see such an adjustment reported on line 4 of page W-4. Please explain.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4760
Portage.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,282,839	1
Total Sales of Water	1,282,839	
Other Operating Revenues		
Forfeited Discounts (470)	4,157	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	9,443	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	25,507	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	39,107	
Total Operating Revenues	1,321,946	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	31,105	8
Pumping Expenses (620-625)	112,694	9
Water Treatment Expenses (630-635)	112,966	10
Transmission and Distribution Expenses (640-655)	121,200	11
Customer Accounts Expenses (901-904)	56,251	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	85,859	14
Total Operation and Maintenance Expenses	520,075	
Other Operating Expenses		
Depreciation Expense (403)	282,590	15
Amortization Expense (404-407)		16
Taxes (408)	201,703	17
Total Other Operating Expenses	484,293	
Total Operating Expenses	1,004,368	
NET OPERATING INCOME	317,578	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,600	151,564	461,396	4
Commercial	363	85,074	215,452	5
Industrial	40	129,444	206,295	6
Total Metered Sales to General Customers (461)	3,003	366,082	883,143	
Private Fire Protection Service (462)	55		30,305	7
Public Fire Protection Service (463)	1		245,328	8
Other Sales to Public Authorities (464)	90	60,410	124,063	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,149	426,492	1,282,839	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	245,328	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	245,328	
Forfeited Discounts (470):		
Customer late payment charges	4,157	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,157	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CLEAR WATER METERS	9,443	8
Total Rents from Water Property (472)	9,443	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
INSURANCE DIVIDENDS, CONSTRUCTION & MISCELLANEOUS	25,507	11
Total Other Water Revenues (474)	25,507	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	21,713	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	9,392	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	31,105	
PUMPING EXPENSES		
Operation Labor (620)	21,713	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	65,046	7
Operation Supplies and Expenses (623)	2,063	8
Maintenance of Pumping Plant (625)	23,872	9
Total Pumping Expenses	112,694	
WATER TREATMENT EXPENSES		
Operation Labor (630)	21,713	10
Chemicals (631)	55,173	11
Operation Supplies and Expenses (632)	10,210	12
Maintenance of Water Treatment Plant (635)	25,870	13
Total Water Treatment Expenses	112,966	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	76,926	14
Operation Supplies and Expenses (641)	10,603	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	7,693	17
Maintenance of Services (652)	7,448	18
Maintenance of Meters (653)	4,799	19
Maintenance of Hydrants (654)	8,910	20
Maintenance of Other Plant (655)	4,821	21
Total Transmission and Distribution Expenses	121,200	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,232	22
Accounting and Collecting Labor (902)	46,941	23
Supplies and Expenses (903)	78	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	56,251	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	91	27
Office Supplies and Expenses (921)	9,481	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	37,843	30
Property Insurance (924)	729	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	27,405	35
Transportation Expenses (933)	10,310	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	85,859	
Total Operation and Maintenance Expenses	520,075	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		185,912	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,461	2
Net property tax equivalent		181,451	
Social Security		18,564	3
PSC Remainder Assessment		1,688	4
Other (specify): NONE			5
Total tax expense		201,703	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202880				3
County tax rate	mills		4.209950				4
Local tax rate	mills		8.069450				5
School tax rate	mills		9.109430				6
Voc. school tax rate	mills		1.430000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.021710				10
Less: state credit	mills		1.316130				11
Net tax rate	mills		21.705580				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.069450				14
Combined School Tax Rate	mills		10.539430				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.608880				17
Total Tax Rate	mills		23.021710				18
Ratio of Local and School Tax to Total	dec.		0.808319				19
Total tax net of state credit	mills		21.705580				20
Net Local and School Tax Rate	mills		17.545027				21
Utility Plant, Jan. 1	\$	10,743,571	10,743,571				22
Materials & Supplies	\$	34,875	34,875				23
Subtotal	\$	10,778,446	10,778,446				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,778,446	10,778,446				26
Assessment Ratio	dec.		0.983100				27
Assessed Value	\$	10,596,290	10,596,290				28
Net Local & School Rate	mills		17.545027				29
Tax Equiv. Computed for Current Year	\$	185,912	185,912				30
Tax Equivalent per 1994 PSC Report	\$	141,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	185,912					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	32,540		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	566,236	507	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	66,273		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	665,049	507	
PUMPING PLANT			
Land and Land Rights (320)	1,088		12
Structures and Improvements (321)	295,883		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	396,607		17
Diesel Pumping Equipment (326)	17,400		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	34,079		20
Total Pumping Plant	745,057	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,157		21
Structures and Improvements (331)	1,338,273		22
Water Treatment Equipment (332)	1,111,211	7,072	23
Total Water Treatment Plant	2,462,641	7,072	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,533		24
Structures and Improvements (341)	1,584,686		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			32,540	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			566,743	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			66,273	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	665,556	
PUMPING PLANT				
Land and Land Rights (320)			1,088	12
Structures and Improvements (321)			295,883	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			396,607	17
Diesel Pumping Equipment (326)			17,400	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			34,079	20
Total Pumping Plant	0	0	745,057	
WATER TREATMENT PLANT				
Land and Land Rights (330)			13,157	21
Structures and Improvements (331)			1,338,273	22
Water Treatment Equipment (332)			1,118,283	23
Total Water Treatment Plant	0	0	2,469,713	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			58,533	24
Structures and Improvements (341)			1,584,686	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,154,113	13,241	27
Fire Mains (344)	0		28
Services (345)	545,507		29
Meters (346)	418,165	78,684	30
Hydrants (348)	353,627	1,437	31
Other Transmission and Distribution Plant (349)	904		32
Total Transmission and Distribution Plant	6,115,535	93,362	
GENERAL PLANT			
Land and Land Rights (389)	250		33
Structures and Improvements (390)	162,961		34
Office Furniture and Equipment (391)	46,791	828	35
Computer Equipment (391.1)	94,587	8,473	36
Transportation Equipment (392)	131,438	18,985	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	127,540	21,882	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	81,155	395	41
Communication Equipment (397)	216,135	4,397	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	860,857	54,960	
Total utility plant in service directly assignable	10,849,139	155,901	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,849,139	155,901	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,167,354 27
Fire Mains (344)			0 28
Services (345)			545,507 29
Meters (346)			496,849 30
Hydrants (348)			355,064 31
Other Transmission and Distribution Plant (349)			904 32
Total Transmission and Distribution Plant	0	0	6,208,897
GENERAL PLANT			
Land and Land Rights (389)			250 33
Structures and Improvements (390)			162,961 34
Office Furniture and Equipment (391)			47,619 35
Computer Equipment (391.1)			103,060 36
Transportation Equipment (392)			150,423 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			149,422 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			81,550 41
Communication Equipment (397)			220,532 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	915,817
Total utility plant in service directly assignable	0	0	11,005,040
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	11,005,040

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			39,549	39,549	1
February			34,005	34,005	2
March			38,347	38,347	3
April			41,504	41,504	4
May			44,596	44,596	5
June			44,140	44,140	6
July			55,645	55,645	7
August			51,600	51,600	8
September			40,532	40,532	9
October			47,011	47,011	10
November			39,159	39,159	11
December			38,159	38,159	12
Total annual pumpage	0	0	514,247	514,247	
Less: Water sold				426,492	13
Volume pumped but not sold				87,755	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				46	16
Volume related to equipment/system malfunction				1	17
Non-utility volume NOT included in water sales				1	18
Total volume not sold but accounted for				48	19
Volume pumped but unaccounted for				87,707	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,189	23
Date of maximum: 8/6/2001					24
Cause of maximum:					25
LAWN SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,391	26
Date of minimum: 2/19/2001					27
Total KWH used for pumping for the year				704,775	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
582 W SLIFER ST / GRAVEL WELL	WELL 3	125	42	2,001,600	Yes	1
AIRPORT / GRAVEL WELL	WELL 6	145	18	1,512,000	Yes	2
401 E HOWARD ST / GRAVEL WELL	WELL 7	129	18	2,124,000	Yes	3
135 NORTHRIDGE WELL	WELL 8	165	18	3,024,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP STATION	WELL #3	WELL #6	1
Location	MOHR ROAD	582 W SLIFER ST.	MAEL FIELD AIRPORT	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	AURORA	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1968	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,500	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON	US	SIEMANS	9
Year Installed	1996	1997	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8		14
Location	EAST HOWARD ST	135 NORTHRIDGE DR		15
Purpose	P	P		16
Destination	T	T		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1982	1996		19
Type	VERTICAL TURBINE	CENTRIFUGAL		20
Actual Capacity (gpm)	1,500	2,150		21
Pump Motor or Standby Engine Mfr	SIEMANS	US		22
Year Installed	1982	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	200	200		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	001-HOSPITAL TOWER	003 - NORTH TOWER	004 - INDUSTRIAL TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1984	1966	1996	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	126	126	160	10
Total capacity in gallons (actual)	500,000	500,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	277	0	0	0	277	1
M	D	3.000	190	0	0	0	190	2
M	D	4.000	32,107	0	0	0	32,107	3
M	D	6.000	92,828	0	0	0	92,828	4
M	T	8.000	108,553	0	0	0	108,553	5
M	S	10.000	13,129	0	0	0	13,129	6
M	S	12.000	31,821	0	0	0	31,821	7
M	S	14.000	14,809	0	0	0	14,809	8
M	S	16.000	2,148	0	0	0	2,148	9
Total Within Municipality			295,862	0	0	0	295,862	
Total Utility			295,862	0	0	0	295,862	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,217	0	2	0	2,215		1
M	1.000	913	22	0	0	935		2
M	1.250	26	0	0		26		3
M	1.500	43	0	0	0	43		4
M	2.000	91	0	0	0	91		5
M	3.000	6	0	0	0	6		6
M	4.000	39	0	0	0	39		7
M	6.000	25	0	0	0	25		8
M	8.000	10	0	0	0	10		9
M	10.000	1	0	0	0	1		10
M	14.000	1	0	0	0	1		11
Total Utility		3,372	22	2	0	3,392	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,185	123	97		3,211	965	1
1.000	160	3	0	0	163	58	2
1.250	5	0	1	0	4	1	3
1.500	59	17	17	0	59	54	4
2.000	69	11	11	0	69	28	5
3.000	16	3	3	0	16	16	6
4.000	10	1	1	0	10	9	7
6.000	3	0	0	0	3	1	8
Total:	3,507	158	130	0	3,535	1,132	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,874	287	16	10	0	24	3,211	1
1.000	59	84	0	9	0	11	163	2
1.250	0	4	0	0	0	0	4	3
1.500	0	53	3	3	0	0	59	4
2.000	0	51	8	8	0	2	69	5
3.000	0	8	3	5	0	0	16	6
4.000	0	6	3	0	0	1	10	7
6.000	0	3	0	0	0	0	3	8
Total:	2,933	496	33	35	0	38	3,535	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	431	3	3		431	2
Total Fire Hydrants	431	3	3	0	431	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	431
Number of distribution system valves end of year:	460
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

See 2000 review. Public fire protection was to be adjusted by \$6,473. ele

Water Services (Page W-16)

INCREASES AND DECREASES DUE TO NEW CONSTRUCTION

COST FOR THE NEW SERVICES ARE CHARGED ACCORDING TO THE GUIDELINES DETERMINED
BY THE PUBLIC SERVICE COMMISSION.

Meters (Page W-17)

METERS RETIRED DUE TO REPLACEMENT

Hydrants and Distribution System Valves (Page W-18)

THE THREE REMOVED METERS WERE RETIRED.
